

EXHIBIT 7

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BY FACSIMILE AND FEDERAL EXPRESS

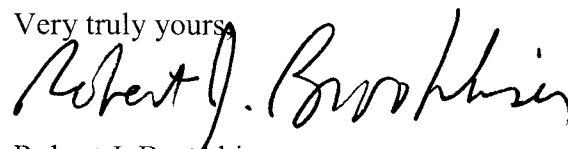
Roberto J. Sanchez-Ramos
Office of the Attorney General
GPO Box 902192
San Juan, PR 00902-0192 USA

**Re: Tobacco Litigation Master Settlement Agreement
Arbitration of Dispute Concerning 2003 NPM Adjustment**

Dear General Sanchez-Ramos:

I wrote to you on September 26, 2006 on behalf of several Subsequent Participating Manufacturers ("SPMs") under the Tobacco Litigation Master Settlement Agreement ("MSA"), indicating that the SPMs intend to initiate a binding nationwide arbitration with respect to the MSA parties' dispute over the 2003 NPM Adjustment and the issue of diligent enforcement necessary to allocate that Adjustment. To date, I have received no response from you, although I asked you to respond by September 29, 2006. I have, however, received a copy of a response from you to the Original Participating Manufacturers, declining to participate in the arbitration proceeding. I assume that your response to the SPMs would be the same. Please let me know at your earliest convenience if that is not the case.

Very truly yours,



Robert J. Brookhiser

Enclosure

cc: Attorneys General of all MSA Settling States
Mark Greenwold, National Association of the Attorney General
All MSA Notice Parties